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7  
8 IN THE UNITED STATES DISTRICT COURT  
FOR THE DISTRICT OF NEVADA

9 United States of America,

10 Plaintiff,

11 v.

12 Leon W. Lipson, in his capacity as Personal  
13 Representative of the Estate of Jean Lipson;  
Leon W. Lipson, in his capacity as a Trustee  
14 of the Jean Lipson Trust;  
Nadine Lipson, in her capacity as a Trustee of  
15 the Jean Lipson Trust;  
Nadine Lipson, in her capacity as Personal  
16 Representative of the Estate of David E.  
Lipson;  
17 Nadine Lipson, individually,

18 Defendants.

Case No. 2:23-cv-00127-JCM-DJA

**STIPULATION TO SUBSTITUTE  
ATTORNEYS FOR THE UNITED  
STATES**

19 Pursuant to LR IA 11-6(c), the United States submits the following stipulation to  
20 substitute Benton Morton as counsel for the United States in place of Isaac M. Hoenig. Mr.  
21 Hoenig has left the employment of the U.S. Department of Justice as of June 16, 2023. Benton  
22 Morton, an attorney with the U.S. Department of Justice, Tax Division, has entered his  
23 appearance and will continue to serve as counsel for the United States in this matter going  
24 forward.  
25



1 Dated: August 23, 2023

2 Respectfully submitted,

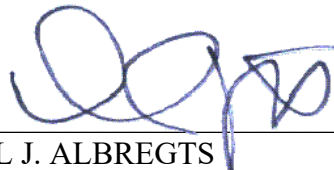
3 DAVID A. HUBBERT  
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5 /s/ Isaac M. Hoenig (with permission)  
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13 /s/  
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20 *Attorney for the United States of America*

21 The Court notes that attorney Benton Morton did not sign the stipulation and has not yet entered  
22 his appearance in this matter, despite his representation that he has done so. Nonetheless,  
23 because the stipulation seeks to substitute Mr. Morton, who is an attorney in the Tax Division of  
24 the Department of Justice, in the place of Isaac Hoenig, who has left the Tax Division of the  
25 Department of Justice, the Court will grant the stipulation despite these deficiencies.

IT IS THEREFORE ORDERED that the stipulation to substitute (ECF No. 15) is GRANTED.

18 

19 DANIEL J. ALBREGTS  
20 UNITED STATES MAGISTRATE JUDGE

21 DATED: August 29, 2023



**CERTIFICATE OF SERVICE**

I certify that on August 23, 2023, I electronically filed the foregoing with the Clerk of Court using the CM/ECF system, which will send notice to all parties who have appeared in this case and are authorized to receive electronic notice of filings.

/s/ Benton Morton  
BENTON MORTON  
Trial Attorney, Tax Division  
U.S. Department of Justice